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Examiner: David H. Willse

Inventor: Bruce G. Kania et al.

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Title: GEL AND CUSHIONING DEVICES

Attorney  
Docket No.: OHI 1717-096

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

CERTIFICATE OF TRANSMISSION UNDER 37 CFR §1.8 (a)

I hereby certify that this correspondence is being electronically transmitted on November 22, 2006 to the United States Patent and Trademark Office via EFS-Web.

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/Eric M. Gayan/

Eric M. Gayan

**RESPONSE TO OFFICE ACTION**

Dear Sir:

The following remarks are in response to the Examiner's final Office Action mailed on August 24, 2006. Applicant respectfully requests that the Examiner consider the following remarks prior to further examination of the present application.